Dr. Eli Harari Chief Executive Officer SanDisk Corporation 601 McCarthy Blvd. Milpitas, CA 95035

Re: SanDisk Corporation

Form 10-K for the Fiscal Year Ended January 3, 2010

File No. 000-26734

Dear Dr. Harari:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore Accounting Branch Chief